

UNITED STATES DISTRICT COURT
DISTRICT OF SOUTH DAKOTA
NORTHERN DIVISION

UNITED STATES OF AMERICA,
Plaintiff,

20-cr-10050

-vs-

REPORT AND RECOMMENDATION
ON DEFENDANT'S GUILTY PLEA
AND ORDER OF DETENTION

DEAN MINNERATH,
Defendant.

This matter came on before the Court for a plea hearing on January 8, 2021. Defendant Dean Minnerath appeared in person and by his counsel, Clint L. Sargent. Plaintiff United States of America ("Government") appeared through Assistant United States Attorney Jeffrey C. Clapper.

Defendant and the Government consented in writing and in open court to United States Magistrate Judge William D. Gerdes presiding over the hearing. Defendant also consented by a Waiver of an Indictment to proceeding by Information instead of by Indictment. Defendant also consented to videoconferencing for the hearing. Defendant's consents were knowingly and voluntarily made.

Defendant reached a plea agreement with the Government. The Plea Agreement, Supplement to Plea Agreement, and Factual Basis Statement were filed with the Court. All those documents were executed knowingly and voluntarily by Defendant after Defendant had consulted with his attorney. Defendant agreed to plead guilty to the charge of Making and Subscribing a False Tax Return in violation of 26 U.S.C. §7206 (1). At the hearing, Defendant was advised of the nature of the charge to which he would plead guilty and the maximum penalty applicable, specifically:

Class of Offense:	A Class E Felony
Penalty:	3 years imprisonment, a \$100,000 fine, or both
Term of Supervised Release:	1 year
Maximum Term of Revocation:	1 year
Restitution Owed & to Whom:	To be determined
Special Assessment:	\$100

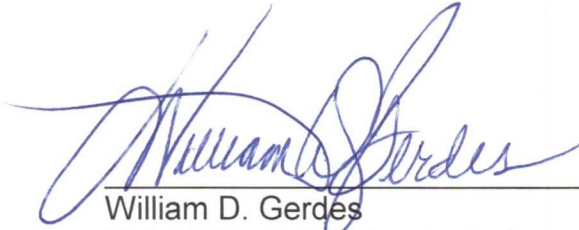
Defendant pleaded guilty to the charge. Upon questioning Defendant personally in open court, it is the finding of the Court that when Dean Minnerath entered the plea, he was fully competent and capable of entering an informed plea, that he was aware of the nature of the charged offense and the consequences of the plea, and that his plea of guilty was a knowing and voluntary plea supported by an independent basis in fact containing each of the essential elements of the offense. It is, therefore, the Court's recommendation that the guilty plea to Making and Subscribing a False Tax Return in violation of 26 U.S.C. §7206 (1) be accepted and that Defendant be adjudged guilty of that offense.

Defendant was released on conditions of the Court.

NOTICE TO PARTIES

The parties have fourteen (14) days after service of this Report and Recommendation to file written objections pursuant to 28 U.S.C. §636(b)(1), unless an extension of time for good cause is obtained. Failure to file timely objections will result in the waiver of the right to appeal questions of fact. Objections must be timely and specific in order to require de novo review by the District Court.

Dated January 8, 2021.



William D. Gerdes
United States Magistrate Judge